

EXHIBIT 4

January 2, 2014

Mr. Michael Koufakis
Star Nissan, Inc.
206-26 Northern Boulevard
Bayside, NY 11361

Re: Star Auto Sales of Bayside, Inc. (Star Toyota)
Star Nissan, Inc.
Star Chrysler Jeep Dodge
Star Auto Sales of Queens, LLC (Star Subaru)
Star Auto Sales of Queens Village, LLC (Star Mitsubishi)
Star Auto Sales of Queens County, LLC (Star Fiat)
Star Hyundai, LLC
Star Auto Body of Queens Village LLC
Koufakis Realty LLC
Koufakis Realty 211-52 Jamaica Ave
210-10 Jamaica Ave, LLC
211-48 Jamaica Ave, LLC
205-11 Northern Blvd, LLC
The Koufakis Childrens Trust
Georgia Koufakis Trust
John M. Koufakis Grandchildren's Trust

Dear Michael:

We are pleased to confirm and specify the terms of our engagement with the above mentioned companies and to clarify the nature and extent of the services we will provide regarding the preparation of its (their) tax return(s).

We will prepare the 2013 federal tax returns, and tax returns for the state and localities of organization and/or where doing business (collectively, the "returns") in 2013. You are responsible for providing us all information necessary to identify all state and localities in which it conducts business or derives income.

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Our engagement will be satisfied upon our electronic filing (e-filing) and/or delivery of the completed returns. Therefore, you will be solely responsible for filing the returns with the appropriate taxing authorities and/or for providing to us the appropriate authorization for e-filing.

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We will prepare the returns from information provided us. It is the your responsibility to provide all the information required for the preparation of complete and accurate returns. We will not audit or otherwise verify the information submitted. To the extent we render any services, it will be limited to those tasks we deem necessary for the preparation of the returns only. Historically, we have provided assistance in preparing certain reconciliations of balance sheet and income statement accounts based on the information supplied to us. This list is not **necessarily all** inclusive, however, it is usually limited to, as follows:

- Reconciliation of Retained Earnings
- Recognition of Depreciation and Amortization Expenses
- Reconciliation of Shareholder or Partner Loans

Unless otherwise noted by you, this same assistance will be provided during the current year engagement and is subject to the same terms and conditions set forth in this letter. Please note that we will not determine the completeness or accuracy of the information supplied and the assistance we do provide is not to be construed as an oversight function, in any respect, of a company's accounting system; therefore, there should be no reliance, stated or implied, by a company on the accuracy of the assistance we are to provide. As a result of our assistance, we may propose standard, adjusting, or correcting journal entries to your books and records. The company, however, has final responsibility for reviewing the proposed entries and understanding the nature and impact of the proposed entries on the returns. Furthermore, it is the company's responsibility, once these entries have been agreed to, to post the entries to its accounting system in a timely manner.

Unless we are otherwise advised, you are responsible for confirming that personal expenses, if any, are segregated from business expenses and expenses such as meals, travel, entertainment, vehicle use, gifts, and related expenses, are supported by necessary records required by the IRS and other taxing authorities. At your request, we are available to answer your questions and advise you on the types of supporting records required.

The law provides various penalties that may be imposed when taxpayers understate their liability. You acknowledge that such understated tax, and any imposed interest and penalty thereon, are your responsibility. A company's returns may be selected for review by the taxing authorities or a

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company may receive a notice requesting a response to certain issues on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination or inquiry, we will clarify the nature and extent of services we will provide regarding the tax examination or inquiry response and will render additional invoices for these services.

Any additional services not referenced above will be considered "out of scope" of this engagement letter. Prior to the commencement of "out of scope" services, we will discuss the nature and extent of the work that clarifies these services.

The timeliness of a company's cooperation is essential to our ability to complete this engagement. Specifically, we must receive sufficient

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information from which to prepare the return within a reasonable period of time prior to the applicable filing deadline.

It may become necessary to apply for an extension of the filing deadline if there are unresolved tax issues or delays in processing, or if we do not receive all of the necessary information from you on a timely basis.

We will not audit or otherwise verify the data submitted. Accordingly, our engagement cannot be relied upon to disclose errors, fraud, or other illegal acts that may exist. However, it may be necessary to ask the company for clarification of some of the information provided, and we will inform the company of any material errors, fraud, or other illegal acts that come to our attention.

You are responsible for maintaining an adequate and efficient accounting system, for safeguarding assets, for authorizing transactions, and for retaining supporting documentation for those transactions, all of which will among other things, help assure the preparation of proper returns. Furthermore, you are responsible to review all of the information presented on the tax returns for correctness.

You acknowledge your responsibility to inform us of any listed transactions or transactions of interest as designated by the IRS. You agree to hold us harmless with respect to any additional taxes, penalties or interest imposed on you by taxing authorities resulting from your failure to time notify us, in writing, of all such transactions in order to facilitate the timely preparation and filing of your tax returns.

You should retain all books and records, documents, cancelled checks, and other data that form the basis of income, deductions, and credits. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. The taxpayer has the final responsibility for the tax returns and, therefore, they should be reviewed carefully before being signed.

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We may encounter instances where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretation of the law and other supportable positions. In the end, we will adopt, on the company's behalf the alternative which you select after having considered the information provided by us. Pursuant to standards prescribed in IRS **Circular 230 and IRC 6694, we are permitted to sign a tax return only if** we have a reasonable belief that there is substantial authority for a tax position taken on the return or we have a reasonable basis for a tax position taken on the return and we disclose this tax position on a separate attachment to the tax return. However, under no circumstances may we sign a tax return with a tax position that has no reasonable basis.

Our fees for this engagement are not contingent on the results of our services. Rather, our fees for this engagement will be based on a number of factors, including but not limited to, the time spent as well as the complexity of the services we will perform, subject to any existing overall fee arrangement with us.

Any inability on our part to sign a tax return, such as because of a disagreement over a disclosure of a tax position, non-response by you of **Mr. Michael Koufakis**

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information requested or non-payment of fees (among other things) will constitute a basis for our election to terminate our services. If we elect to terminate our services, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed the returns. The company will be obligated, through the date of termination, to compensate us for all outstanding invoices as well as our final invoice for our time through the date of our withdrawal.

The IRS permits you to authorize us to discuss with its representatives, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell us otherwise, we will check that box authorizing the IRS to discuss your return with us. According to IRC Sec. 7216, we cannot authorize the use of or disclose any tax information (including just simply your name and address) to third parties at your request, without your expressed written consent under a prescribed IRS format.

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you, your employees or agents may be waiving this privilege. To protect this right to privileged communication, please consult with us or your attorney prior to disclosing any information about our tax advice. Should you decide that it is appropriate for us to disclose any potentially privileged communication, you agree to provide us with written, advance authority to make that disclosure.

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Should you receive any request for the disclosure of privilege information from any third party, including a subpoena or IRS summons, we will notify you. In the event that you direct us not to make the disclosure, you agree to hold us harmless for any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, the company agrees to compensate us, as set forth above, for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in this regard.

In the event that we become obligated to pay any judgement or similar award, the company agrees to pay any amount in settlement, and any costs incurred as a result of any inaccurate or incomplete information that the company provided to us during the course of this engagement. The company agrees to indemnify us, defend us, and hold us harmless against such obligations, agreements and/or costs.

If, after full consideration and consultation with counsel if so desired, the company agrees to authorize us to prepare the tax returns pursuant to the terms set forth above, please execute this letter on the line below designated for signature by an officer, and return this executed letter to this office. The company should keep a copy of this fully executed letter

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for its records. Once we receive from you this executed letter, and only then, can we commence with the process involved in the preparation of your tax returns.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of the engagement. If you have any questions, please let us know. We will be pleased to discuss this letter with you at any time.

Very truly yours,

VOYNOW, BAYARD, WHYTE & COMPANY, LLP
Certified Public Accountants

ACCEPTED AND AGREED:

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Michael Koufakis

Date

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